

Administrators of ACCOUNTING PROGRAMS

A Group of the American Accounting Association

PRESIDENT'S MESSAGE

I have enjoyed serving this year as President of AAPG. AAPG is an organization that can make a difference in accounting education and in the accounting community. The people who carry out the activities of AAPG are the critical ingredient. The AAPG membership is comprised of talented individuals who are goal oriented and who make the service contributions that are requisite to the success of the organization. I thank all of you for the contribution you have made to AAPG this year.

In my opinion, the high point of our activities this year was the Annual Seminar held in San Antonio. Bob Taylor and the other members of the Annual Seminar Committee did an outstanding job of planning and implementing the meeting. Total Quality Management (TQM) is a concept that has relevance to the education process in general and to accounting education in particular. The seminar provided us with documentation of TQM's relevance and how we can apply it at our colleges and universities.

We will develop further the role of the TQM concept in accounting education at the AAA meeting in Washington in August. Mike Diamond, as a member of the AAA Program Advisory Committee, has obtained a program slot for AAPG which will deal with a panel presentation on TQM. I would encourage both those attending the San Antonio meeting and those not in attendance to take advantage of this additional opportunity on TQM.

AAPG has continued to play a significant role this year with respect to accounting accreditation. Under an informal arrangement between the AAA President and the AAPG President, AAPG's Accreditation Committee has served the dual role of also being AAA's Accreditation Committee. Bob May and his committee have responded to the drafts prepared by AACSB's Standards Implementation Committee. Both Bob May and Bill Bentz are serving on the Standards Implementation Committee.

Doyle Williams and Bob Elliott, as representatives of AECC, made a presentation at the August AAPG Board of Governors' Meeting regarding the development of a Baldrige-type award for accounting programs. This proposal was discussed further at the Board meeting in Chicago in November. AAPG played a dual role of being a sounding board for the utility of the concept and for providing insight, if the award were operationalized, into the proper organizational

home for the award. Our recommendation was rather than having a single overall award, more beneficial results could be produced in the academic community through a "best of practices" approach. Such an approach would enable the identification of the best practices in a variety of areas, the recognition of a set of schools, and hopefully the propagation of these practices through publication and other forms of publicity and education. The AAPG Board recommended that the organization best suited for effectively carrying out this process would be AACSB through its new mission-based, quality oriented accreditation process.

The Database Committee, chaired by Dora Herring, has been working on revising the format of AAPG's salary survey questionnaire to make it more user-friendly. Included among the committee objectives are the development of a lotus model that will simplify the reporting each year by the accounting administrator.

An AAPG business meeting will be held on Sunday, August 9, 1992 at 4:30 p.m. in conjunction with the AAA meeting in Washington. I encourage you to attend.

I look forward to continuing to work with you. If you have any ideas of additional roles for AAPG or how AAPG can assist you in your duties as the accounting administrator, please let me know. I am sure that you will continue to support Mike Diamond as AAPG President as your have supported me.

James E. Smith



James E. Smith, President

AAPG MEETINGS (tentative) 1992 AAA NATIONAL MEETING

AAPG Board of Governors
August 9, 1992, 1:30-4:00
Congressional Room
Sheraton Washington Hotel
AAPG Annual Business Meeting
August 9, 1992, 4:00-5:30
North Cotillion Ballroom
Sheraton Washington Hotel
Concurrent Session V—August 11, 1992, 4:00-5:30,
"Total Quality Management in Education"

MINUTES OF AAPG BOARD OF GOVERNORS' MEETING SUNDAY, NOVEMBER 24, 1991, CHICAGO, ILLINOIS

Attending: Ken Banet, Lanny Chasteen, Paul Danos, Richard Flaherty, Mike Diamond, Bob May, Denny Reigle, Jim Smith, Jerry Trapnell, Jan Williams, and Penny Yunker

The 1991-92 AAPG Board of Governors met at the Marriott Suites Hotel, Chicago, Illinois, on Sunday, November 24, 1991. The meeting was called to order at 9:30 AM by President Jim Smith.

The minutes of the August 11, 1991, meeting of the Board of Governors were approved as submitted. They are to be published in the Fall-Winter edition of the AAPG Newsletter.

Treasurer Penny Yunker reported little activity since August. Financial reports covered only July and August. The August 31, 1991, fund balance was \$17,187.33. Discussion followed regarding the deficits in 1988, 1990, and 1991 as well as the projected deficit for 1991-92 and whether a dues increase is needed. After lengthy discussion, no action was taken on a dues increase since there is a significant fund balance. Future action can be taken should the fund balance reach some critical level. Discussion focused on the cost of the salary survey and whether some cost savings are possible here. The board agreed that new overtures to the AACSB would be in order to determine if the survey could be performed by the AACSB or jointly with AAPG. Several board members offered to contact AACSB representative on this matter. Jim Smith will report to the Board on this matter at the February meeting. It was also noted that the regional vice-presidents did not require a separate meeting which saved significant travel costs. This approach will be used in the future.

Bob May, vice-president for accreditation, reported nominations for AACSB's Accounting Visitation and Accounting Accreditation committees. After one addition, the list was approved for recommendation to the AAA Executive Committee for nomination to the AACSB. He reported on the activities of the AACSB Implementation Task Force. A report is expected in late spring. The AAA Accreditation Committee will review and comment on the draft.

Rich Flaherty reported on the annual seminar program. A copy of the program brochure was distributed. Changes in the New Chair Seminar were noted. The board agreed that the seminar emphasis on Total Quality Management was not evident in the brochure. The board directed the president to take action to either modify the brochure before mailing or provide an insert indicating the focus of the seminar. The golf outing will be on Sunday instead of Tuesday following the seminar.

Paul Danos reported that 720 salary surveys were mailed with 400 returned. Two notices were mailed. The survey results should be mailed in January.

Jim Smith, reporting for Mark Kiel, noted that the Fall-Winter newsletter is complete and should be in the mail in the near future.

Lanny Chasteen reported no activity from the Administrative Support Committee. The board discussed the need for this committee as no report has been received for a number of meetings. The board agreed that future consideration should be given to discontinuing the committee.

Jan Williams reported for the Nominating Committee. His objective is to report the slate at the annual seminar in February. He also noted the current practice that the AAPG Vice-President for Accreditation serves as the chair of the AAA Accreditation Committee which is an informal arrangement with the AAA President. He recommended that Mike Diamond as AAPG President-Elect contact Gary Sundem, AAA President-Elect to support the continuance of this practice. He recommended consideration of nominating an AAPG past-president from 2-4 or more years back to serve on the board. The board supported the use of one of the at-large board slots on a periodic basis for this purpose.

Ken Banet and Jan Williams reported for the Practice Involvement Committee. There has been no meeting to date. The committee will meet at the annual seminar, and a conference call is scheduled. Jim Smith has asked the committee to develop an operational statement as a follow-up to the AAPG position paper on accounting education.

Mike Diamond reported on the regional meeting plans. He met with the regional vice-presidents at the AAA annual meeting in Nashville. The regional meeting programs are already planned and will focus on the AACSB implementation activities and some other related topics. He urged attendance and noted the cost savings associated with meeting at the national AAA meeting.

Bob May discussed the Malcolm Baldrige-type award proposed at the last board meeting. The board will discuss the issue further after assessing the reaction to the annual seminar program and further discussions with Bob Elliott and Doyle Williams. Board members expressed serious concerns over the divisiveness of a competition. The board felt a program to disseminate the "best of practices" derived from the AACSB accreditation process may be more productive. A motion to pursue this approach through the AAA Accreditation Committee and its interface with the AACSB Implementation Committee was adopted. This will also be communicated to Bob Elliott and Doyle Williams.

Jim Smith discussed the issue of permitting partial registrations for the annual seminar. The board agreed with him that this would not be appropriate and directed

Continued on next page

**MINUTES OF AAPG BOARD OF
GOVERNORS' MEETING
SUNDAY, FEBRUARY 2, 1992
SAN ANTONIO, TEXAS**

President Smith to notify parties requesting partial fees that they would be welcomed but the full fee would have to be paid.

Jim Smith reported there was no significant news from the AAA Council meeting.

Mike Diamond reported on AAPG membership activities. This is a focus area for the regional vice-presidents using the regional seminars as a means to encourage new members. Discussion also centered on the issue of membership in the AAA which has been flat. The board agreed that section or groups were the key to AAA memberships, and the networking and professional friendships were particular benefits of AAA membership. Denny Reigle noted the general decline of practitioner AAA members. Work needs to be done in this area.

The board agreed that the board meeting at the annual AAA meeting in Washington will start at 1:00 PM to allow additional time for the completion of board activities without affecting the time available for the general business meeting. The meeting will be held on Sunday, August 9, 1992. Bob May asked if all committee reports could be in writing to facilitate the discussion. The board agreed.

The board agreed to set future annual seminar dates 2-3 years out at the 1992 February meeting. The 1993 meeting will be in Las Vegas. The board agreed that the east-west meeting site plan should be returned to in 1994.

Extensive discussions ensued over the role of other organizations related to accounting education. The discussion centered on the Federation of Schools of Accountancy, the Accounting Education Change Commission, and the AICPA's Consortium on Quality Accounting Education. Board members expressed concern about the fractionalization of effort.

There being no further business, the meeting adjourned at 2:30 PM.

Submitted by Jerry E. Trapnell, Secretary

EDITOR'S NOTE

Please send any news items, essays, or other contributions that you believe might be of interest to Group members to:

Dale R. Martin
School of Business and Accounting
P.O. Box 7285 Reynolda Station
Winston-Salem, NC 27109

Also, we have a column that reports new chairpersons/directors who have assumed their duties recently. Please forward any such changes on the form provided to the above address. The deadline for the 1992 Fall-Winter issue is

OCTOBER 1, 1992

Attending: Ken Banet, Lanny Chasteen, Rich Flaherty, Mike Diamond, Mark Kiel, Bob May, Denny Reigle, Jim Smith, Jerry Trapnell, Jan Williams, Penny Yunker

The 1991-92 AAPG Board of Governors met at the Marriott Riverwalk Hotel, San Antonio, Texas, on Sunday, February 2, 1992. The meeting was called to order at 1:30 PM by President Jim Smith.

The minutes of the November 24, 1991, Board of Governors' meeting were approved as submitted. They are to be published in the spring-summer edition of the AAPG Newsletter.

Treasurer Penny Yunker reported that several items were still outstanding, but based on a report from the AAA national office, AAPG has a deficit of \$209.51 for the six months ending December 31, 1991. The fund balance is \$17,916.68 before most expenses associated with the seminar are recognized. The seminar committee projects an excess of revenues over costs of approximately \$4,500. To date, 197 have registered for the annual seminar and 28 for the new chairpersons seminar.

Bob May reported for the Accreditation Committee. The committee reviewed the draft implementation materials. He noted little controversy at this stage. He highlighted "candidacy status" which is a new concept. There is an attempt to reduce the paper work by combining some materials. He noted the recommendation for the AACSB to serve as medium for disseminating the "best of practice" was well received by the Implementation Committee. No mechanism was agreed upon but it appeared that it will be incorporated into the team visitation (peer review) manual. At this point, the discussion turned to the AECC. Denny Reigle reported that the AECC supporting organizations and the AECC staff are evaluating the current status and developing a strategy for the future.

Lanny Chasteen reported that there was no report from the Administrative Support Committee.

Rich Flaherty reported for the annual seminar committee noting that all plans were in place. The focus of the meeting is on quality. The committee held two meetings. He noted the key roles of Bob Taylor and Chuck Eldridge. The golf outing was moved indoors and proved to be successful. He recommended the 1993 seminar committee meet before the 1992 AAA national meeting so that final plans could be finalized in August.

Jim Smith (for Paul Danos) reported for the Database Committee. He noted the survey should be received shortly. The committee is working on redesigning the survey form to improve it. Also, the committee is reviewing the AACSB

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and AAPG surveys and reports to determine AAPG needs versus what is included in the AACSB report. A recommendation was made to consider using diskettes for the survey in order to reduce paper and improve processing. Bob May proposed the committee consider using the survey to gather data that could be used to develop benchmarks for accounting programs such as input/output information, processes, etc.

Mark Kiel reported that the Fall-Winter AAPG Newsletter was mailed in late November. The next edition should be out on schedule. He reported that Dale Martin is currently assisting Loudell Robinson and should be considered to take over the editor's position after Loudell serves her term. Committee continuity was discussed as well as the need to enlarge the committee. No conclusions were reached.

Jan Williams reported for the Nominating Committee. He indicated that the slate of officers is nearing completion. The slate for national officers and Board of Governors should be complete by February 4, 1992. Regional Vice-President nominees should be selected by March 4, 1992. Ballots are to be mailed by the secretary by April 1. All votes should be tallied by June 1. He also noted the need for future nominating committees to draw on the experience of the past committees in identifying candidates for service.

Ken Banet reported for the Practice Involvement Committee. The committee was scheduled to meet on February 4, 1992, following a telephone conference on January 15, 1992. The meeting agenda was provided. Key items for discussion were: (1) the need to develop an operational plan in support of the AAPG Position Statement on Accounting Education which the committee believes belongs to another committee but will provide input; (2) the establishment of guidelines for AAPG members in responding to surveys ranking accounting programs and firms; (3) the publication of the draft paper on *Accounting Practitioners and the Accounting Faculty: Forming a Partnership to Address Mutual Challenges*; and, (4) an addendum to the Handbook for Accounting Administrators regarding implementing the 150-hour program.

Mike Diamond reported on the regional activities noting that all regional programs are planned and will focus on AACSB implementation issues. Others will have longer programs on issues of local interest. He again noted the importance of regional vice-presidents meeting at the national AAA meeting to plan the 1993 regional activities. Discussion also focused on the expansion of regional vice-president responsibilities noting the importance of their involvement in AAPG. No conclusions were reached.

Mike Diamond reported that little had been submitted for an AAPG session at the national AAA meeting. He indicated that the Board would have to come up with our own program. A suggestion to follow-up on the regional seminars was made. Other suggestions were requested.

Jim Smith opened discussion on AAPG's involvement in the Consortium on Quality Accounting Education sponsored by the AICPA. Concern for the objectives of the Consortium were expressed as well as that AICPA representatives view AAPG as supporting the Consortium and the AICPA's SOP on accounting education. Jan Williams reviewed his letter to the AICPA staff indicating AAPG would not support the AICPA's position statement but would develop its own statement. Denny Reigle noted the lack of focus of the Consortium. He recommended we discuss the issue with AAA national president Art Wyatt. He expressed concern over a "redundancy of effort" and questioned whether the AICPA can be an effective agent of change in the educational arena that already has a number of other organizations including a new AAA section. The board agreed that Jim Smith would attend the next meeting on February 4, 1992, and the Board would draw conclusions on AAPG's future involvement based on the results of this meeting.

Jim Smith discussed AAPG's relationship with the FSA. Discussion centered on overlap of activities of AAPG and FSA. Denny Reigle recommended consideration of what can we do together. Rich Flaherty noted that AAPG should focus on administrative issues. Jan Williams recommended that the AAPG should focus on its role and responsibilities and let other organizations take care of themselves. President-elect Mike Diamond indicated he would discuss areas of cooperation with FSA president-elect Gene Berry.

Jim Smith discussed annual seminar meeting sites. The 1993 meeting will be in Las Vegas. AAA Executive Director Paul Gerhardt was directed to work with either the Mirage or the Desert Inn for hotel facilities. Discussion focused on Atlanta, Charleston, or Tampa for the 1994 meeting. These sites will be investigated further.

The next meeting of the Board of Governors will be in Washington, D.C. on Sunday, August 9, 1992, at 1:30 PM in conjunction with the AAA national meeting.

The meeting adjourned at 4:00 PM.

**PLEASE REPORT CHANGES IN
ADMINISTRATORS (CHAIRPERSON OR
DIRECTOR) BY SUBMITTING THE
FOLLOWING INFORMATION:**

Name of New Administrator: _____

Title: _____

Name of School: _____

We will publish changes in the next AAPG Newsletter. Please send to Dale R. Martin, School of Business and Accountancy, P.O. Box 7285 Reynolda Station, Winston-Salem, NC 27109

ITEMS OF INTEREST

Dr. James E. Smith

1992 Virginia Outstanding Accounting Educator

The James Madison University School of Accounting and the Carman G. Blough student chapter of the Institute of Management Accountants are pleased to announce that Dr. James E. Smith of the College of William and Mary has been selected as the 1992 Virginia Outstanding Accounting Educator. The award is given each year to a Virginia accounting faculty member who has been judged from among those nominated to have contributed most significantly to the welfare of the accounting student through teaching, scholarly achievement, and professional service. James E. Smith is the John S. Quinn Professor of Accounting at the College of William and Mary.

The School of Accountancy at the University of Akron recently received a \$1,030,000 gift that resulted in naming it the George W. Daverio School of Accountancy.

The National Association of Schools of Accounting and Business of Mexico is organizing the following events:

1. ANFECA's XXXIII Annual Meeting will be June 17-19 in Villahermosa City, Tabasco State. The general topic is "Strategic Planning Towards the Year 2010." Most of the deans of the 140 member schools will attend this meeting. There will be simultaneous translation.
2. The II Interamerican Congress of Students of Accounting and Business, in Mexico City, August 27-29, 1992.
3. The National Academic Congress In Administration, Accounting and MIS, in Mexico City from September 30 to October 2, 1992. The central theme is "Innovations in Teaching and Research." The deadline for submission of papers in Spanish is June 30, 1992.

For further information contact:

Professor Jorge Acoltzi
 Secretario de la Direccion
 Facultad de Contaduria Y Administracion
 Universidad Nacional Autonoma de Mexico
 Circuito Exterior, Cd. Universitaria
 Mexico D.F. 04510
 Telephone: (525) 548 29 83
 Fax: (525) 548 37 10

The Third Critical Perspectives on Accounting Symposium:

Critically Re-appraising Accounting
Friday, April 16—Sunday, April 18, 1993
New York City

The Critical Perspectives Symposium provides a forum for exploring research on emerging issues in accounting and auditing.

Submission Deadlines and Publication Support

Complete manuscripts, working papers, abstracts, and panel proposals are welcome. Early submissions are encouraged. The deadline is January 15, 1993.

Professor Tony Tinker
 Baruch College: Box 501
 City University of New York
 17 Lexington Avenue
 New York, NY 10010
 Telephone:
 (212) 447-3202 (work: direct & machine)
 (212) 447-3190 (work: messages)
 (212) 721-7068 (home: direct & machine)
 (212) 447-3193 (FAX)

AAA Midwest Region 1993 Call for Papers

Invitations are extended to submit a competitive paper for presentation at the 1993 Midwest Regional Meeting of the American Accounting Association. The meeting will be held in St Louis, Missouri on April 22-24, 1993.

For more information, please contact: Fred Jacobs, Department of Accounting, The Eli Broad College of Business, Michigan State University, East Lansing, MI 48824-1121.

STATES WITH 150-HOUR EDUCATION REQUIREMENT

STATE	LAW PASSED	EFFECTIVE DATE
Alabama	1989	January 1, 1995
Alaska	June 1991	September 1, 1997
Arkansas	1990 (Regulations)	First Exam, 1998
Florida	1979	August 1, 1983
Georgia	April 1991	January 1, 1998
Hawaii	1977	December 31, 1978
Illinois	September 23, 1991	January 1, 2001
Indiana	February 28, 1992	January 1, 2000
Iowa	1992	January 1, 2001
Kansas	April 12, 1990	June 30, 1997
Kentucky	April 6, 1990	January 1, 2000
Louisiana	June 1990	December 31, 1996
Mississippi	March 12, 1990	February 1, 1995
Montana	1989	July 1, 1997
Nebraska	March 13, 1991	January 1, 1998
Ohio	1992	January 1, 2000
South Carolina	April 22, 1991	July 1, 1997
South Dakota	February 10, 1992	January 1, 1998
Tennessee	1987	April 14, 1993
Texas	1989	August 31, 1997
Utah	1981	1986
	(Amended 1990 to take effect July 1, 1994)*	
West Virginia	1989	July 1, 2000

*Recently revised language to model AICPA's 150-hour language.

This article was submitted by Beatrice Sanders, AICPA, at the request of Orville R. Keister, The University of Akron

SUMMARY ON 20 STATES WITH 150-HOUR LAW

STATE (LAW BECOMES EFFECTIVE)	LAW*	EDUCATION	EXPERIENCE
Alabama (1/1/95)	150 hrs. including bachelor's degree. Total to include accounting concentration as defined by state board.	Not yet determined for rules.	2 years of public practice experience for permit.
Alaska (9/1/97)	150 hrs. including bachelor's degree. Total to include accounting concentration as defined by state board. Allows applicant who is within 18 hours of meeting undergraduate education to take CPA exam.	Not yet determined for rules.	2 years of accounting experience; 3 years of experience can be substituted for accounting concentration.
Arkansas (First exam 1998)	Changed regulations.	150 hrs., including a bachelor's degree; concentration in accounting to include 30 hrs. in accounting above principles and a minimum of 30 hrs. in business	2 years of public accounting experience; a master's degree is recognized as 1 year of experience.
Florida (8/1/83)	Bachelor's + 30 hrs.	36 hrs. in accounting above elementary; 39 hrs in business (in rules).	No experience.
Georgia (1/1/98)	150 hrs. including bachelor's degree. Total to include undergraduate accounting concentration as defined by state board.	Not yet determined for rules.	2 years public accounting experience or 5 years other accounting experience.
Hawaii (12/31/78) (amended 1989)	Bachelor's + 30 hrs.	30 hrs. of accounting and business including at least 18 hours of accounting & auditing (in rules).	2 years experience. The 30 hrs. of additional study can be substituted with 30 months of additional experience.
Illinois (1/1/2001)	150 hrs. including a bachelor's or higher degree. Total to include accounting concentration as defined by board rules.	Not yet determined for rules.	1 year of experience in public accounting or audit work with government agency.
Indiana (1/1/2000)	150 hrs. including a bachelor's degree that must include accounting concentration; additional hours must include 12 hours in accounting with remaining hours in business or other related subjects, or as determined by state board.	Not yet determined for rules.	3 years of public accounting experience; a master's degree is recognized as 1 year of experience.
Kansas (6/30/97)	150 hrs. including a bachelor's degree and an accounting concentration as defined by the state board.	Not yet determined for rules.	2 years of public practice experience.
Kentucky (1/1/2000)	150 hrs. including a bachelor's degree and an accounting con-	Not yet determined for rules.	2 years of public accounting experience; if hold a master's de-

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STATE (LAW BECOMES EFFECTIVE)	LAW*	EDUCATION	EXPERIENCE
	centration as defined by the state board.		gree 1 year of experience in accounting or business.
Louisiana (12/31/96)	150 hrs. including a bachelor's degree and an accounting concentration as defined by the state board.	Not yet determined for rules.	1 year of public practice experience or equivalent in other areas of employment
Mississippi (2/1/95)	150 hrs. including bachelor's degree. Total to include an accounting concentration as defined by the state board	45 hrs. in accounting and business, to include a minimum of 24 hrs. in accounting; (in rules).	1 year if accounting concentration or degree; 2 years if not accounting degree or concentration.
Montana (7/1/97)	150 hrs. including bachelor's degree. Total to include an accounting concentration as defined by the state board.	Not yet determined for rules.	No experience.
Nebraska (1/1/98)	150 hrs. including a bachelor's degree. Total to include accounting, auditing, business and other subjects promulgated by regulations. Requires board to appoint committee, with majority of educators, to advise on educational requirements.	Not yet determined for rules.	2 years of experience.
South Carolina (7/1/97)	150 hrs. including bachelor's degree. Total to include an accounting concentration as defined by the state board.	Not yet determined for rules.	2 years of accounting experience.
South Dakota	150 hrs. including a baccalaureate or graduate major in accounting or equivalent as determined by the state board.	Not yet determined for rules.	2 years of public accounting experience or its equivalent as specified by the board.
Tennessee (4/14/93)	150 hrs. including a bachelor's degree, and an accounting concentration as defined by state board.	30 hrs. in accounting above elementary; 30 hrs. in business (in rules).	2 years experience for permit; if master's degree 1 year experience.
Texas (8/31/97)	150 hrs. of which 30 hrs. are in accounting.	Not yet determined for rules.	2 years in public practice.
Utah (7/1/86; amended 1990 to become effective in 1994).	150 hrs. including a bachelor's degree; concentration in accounting, auditing or business.	36 hrs. in accounting beyond introductory; 30 hrs. in business or related courses (in rules).	1 year experience.
West Virginia (7/1/2000)	150 hrs. including a bachelor's degree. Total to include accounting concentration as defined by the state board.	Not yet determined for rules.	Not yet determined for rules.

*Most states tracked the AICPA/NASBA model language for the law. The state boards will define "accounting concentration" in the rules. AICPA and NASBA have published guidelines to encourage uniformity in the rules and regulations as well.

NEW ADMINISTRATORS OF ACCOUNTING PROGRAMS

The following new administrators have been reported to the Editor since the Fall-Winter issue:

Bloomsburg University
Burel Gum
University of Detroit Mercy
Ira S. Greenberg
Georgia College
Rita C. Jones
University of Nebraska at Kearney
Charles G. Ericksen
University of Oklahoma
Shane Moriarity
Saint Louis University
John N. Kissinger
Southeast Missouri State University
Deborah Beard
Western Connecticut State University
Monica Frizzell
University of Wisconsin-Madison
R. D. Nair

Please send future changes, using the form elsewhere in this newsletter to: Dale R. Martin, School of Business and Accountancy, P.O. Box 7285 Reynolda Station, Winston-Salem, N.C. 27109.



1992-93 AAPG OFFICER AND BOARD ELECTION BALLOT

The following slate of 1992-93 officers have been nominated by the 1991-92 Nominating Committee.

President-Elect: Robert G. May, U. of Texas

Vice-President for Accreditation:

David R. Campbell, Case Western Reserve U.

Secretary: Jerry E. Trapnell, Clemson U.

Treasurer: Dora R. Herring, Mississippi State U.

At-Large Board Members:

Practice: Charles B. Eldridge, Ernst & Young

Academic: Russell M. Barefield, U. of Georgia

Academic: Barron H. Harvey, Howard U.

Nominating Committee:

Dennis R. Reigle, Arthur Andersen

Phillip J. Harmelink, U. of New Orleans

Gary E. White, Texas Tech U.

Regional Vice-Presidents Elect:

Ohio: Joyce S. Allen, Xavier U.

Mid-Atlantic:

Robert A. DeFilippis, Fairleigh Dickinson U.

Midwestern: Gadis J. Dillon, Oakland U.

Northeast: James A. Heintz, U. of Connecticut

Southeast: Karen A. Fortin, Georgia Southern U.

Southwest: Mattie C. Porter, U. of Houston, Clear Lake

Western: Donald E. Keller, California State U., Chico

Ballots were mailed in early April and provided space for write-in candidates. The results of the election will be announced at the AAPG Business Meeting to be held in conjunction with the American Accounting Association Annual Meeting in August.

American Accounting Association

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SARASOTA, FLORIDA 34233

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Sarasota, Florida